EXHIBIT E

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AMS GROUP LLC

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April 23, 2004

Mr. Scott Booth Park Avenue Equity Management LLC 399 Park Avenue, Suite 3204 New York, N.Y. 10022

Dear Scott:

Thank you for your rapid response yesterday to my request for updated information on Crown's Pasadena Refinery. While we considered the Tyler Refinery also as part of the package if it were available, it never was our chief concern and we entertained it only to the extent that it might be packaged with the larger Pasadena refinery as a deal sweetener. While we want to keep it in peripheral vision in case the current negotiations end differently than you expect, we reiterate our keenest interest in Crown's Pasadena system with its significant storage capacity and its logistically ideal location on the gulf coast, etc.

In response to your expressed interest in speaking directly with any banks we are working with, we have copied Mr. James Nicholas, Vice President, J.P. Morgan Chase with the segmented balance sheet, and other spread sheets you sent, together with a copy of your email explaining the present status of the complete financials.

Accordingly, please feel free to reach out to Mr. Nicholas at your earliest opportunity, taking into account the fact that he has received our proposal with your documents only today.

While the status of the smaller Tyler refinery has no direct bearing upon our quest relative to the Pasadena refinery, the possible imminent sale to another candidate serves as a wake up call to my team and your active interest in assessing the viability of our application is greatly appreciated and we expect it to enhance our credibility with J.P. Morgan Chase's chief officer(s) who have been advised that we are prepared to deliver quality instrument(s) for the necessary loan.

Sincerely

Donald C. Greaves Associate Director

Cc: Mr. James Nicholas, Vice President, J.P. Morgan Chase

P.S. Mr. James Nicholas may be reached by telephone at 212 552-1160 Fax: 212 383-0233 email: james.a.nicholas@chase.com